



MEDINA CENTRAL SCHOOL DISTRICT

Date: July 2020

To: Medina CSD Board of Education

RE: YE 2020 Internal Audit - CAP

Test for Internal Controls Over Electronic Transfers and Internet Banking:

DISTRICT RESPONSE: The District has put into place the process where the Claims Auditor reviews electronic transfers as part of her duties.

Test Whether Journal Entries are Properly Prepared and Reviewed:

DISTRICT RESPONSE: The District has reviewed its procedures and all journal entries are now reviewed by the Assistant Superintendent.

Test Whether the Tax Collector Recorded Activities in a Timely Manner:

DISTRICT RESPONSE: The District has partnered with Orleans County and no longer collects taxes in-district.

Sincerely,

Marc P. Graff
Assistant Superintendent